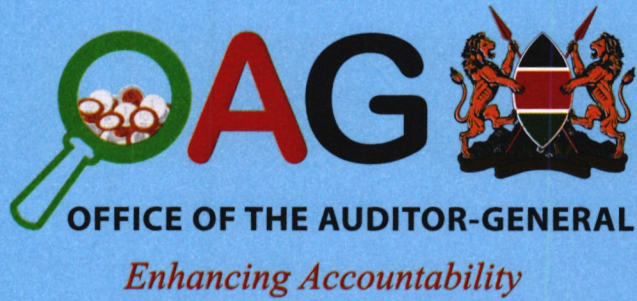


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

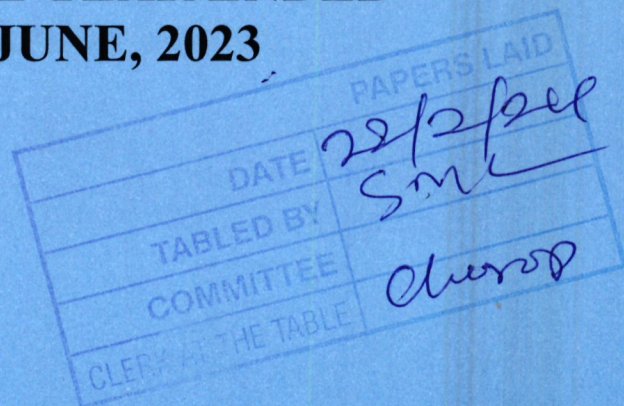
ON

COUNTY ASSEMBLY OF

MERU

FOR THE YEAR ENDED

30 JUNE, 2023



Revised 30th June 2023



MERU COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

Prepared in accordance with the Cash Basis of Accounting Method under the International Public
Sector Accounting Standards (IPSAS)

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County Government of Meru
Meru County Assembly
Annual Report and Financial Statements for the year ended 30th June 2023

1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
IFMIS	Integrated Financial Management Information System

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Standing Orders	Means the written rules of the Assembly
Select Committee	Permanent committees with specific responsibilities
Sectoral Committee	Created for specific purposes, such as an investigation

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 24 members nominated to represent various groups in the county. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The County Assembly of Meru day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Ayub Bundi Solomon
2.	Clerk of the County Assembly	Mr Jacob Kirari
3	Heads of Department	
	Deputy Clerk and Administration	Mr Charles Muriithi
	Director Finance and accounts	Mr Lawrence Gitari
	Director Committee and Legal Services	Mr Benson Kinyua
	Director Hansard & Communication	Mr Kevin Mwenda
	Director Human Resource	Mr Elias Marete
	Principal Internal Auditor	Ms Pamela Kiriungi
	Chief Sergeant at Arms	Mr Edward Karundu

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Clerk	Mr. Jacob Kirari
2.	Director Finance and accounts	Mr. Lawrence Gitari
3.	Deputy Director Finance	Mr. Stanley Karonai
4.	Deputy Director Accounts	MS. Philipa Kiao

Key County Assembly of Meru Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

The County Assembly of Meru has;

- Budget and Appropriations Committee that make the budget, budgetary policy statements for the assembly and the executive,
- Public Accounts and Investment Committee that follows up on expenditures and take management to account,
- Finance and ICT Committee that mainly concentrates on sources of revenue for operations and
- Internal Audit Committee that formulates and advises on internal control policies and measures.

The County Assembly committees have different roles among them formulation of policies and plans for proper implementation by the departments in the executive side of the county government. They also liaise with different departments to help bring different government businesses to the house for debate and adoption.

(e) County Assembly of Meru Headquarters

P.O. Box 3 - 60200
County Headquarters Building
Kenyatta Highway
Meru, KENYA

(f) County Assembly of Meru Contacts

Telephone: (254) 720088043
E-mail: assembly@meru.go.ke
Website: www.meru.go.ke

(g) County Assembly of Meru Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks
Equity Bank Ltd
Meru Branch

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

(j) County Attorney

(List details of other County Attorneys if any.)

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Meru county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Order No. 195 and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution. Some general mandates according to the standing order include; investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments; study the programme and policy objectives of departments and the effectiveness of the implementation; study and review all county legislation referred to it; study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives; investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly; to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 188 (Committee on Appointments); and make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

The Meru County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Implementation Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) House Business Committee
- f) Selection Committee
- g) Committee on Appointments
- h) Assembly Procedure and Rules Committee
- i) Delegated Legislation Committee
- j) Liaison Committee
- k) Speaker's Panel
- l) Sectoral Committee on Agriculture, Livestock and Fisheries
- m) Sectoral committee on Youth Gender and Community Services
- n) Sectoral Committee on Water, Environment and Natural Resources
- o) Sectoral Committee on County Health Services
- p) Sectoral Committee on Labour, Public Service and Social Welfare
- q) Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development
- r) Sectoral Committee on Land, Economic and Physical Planning
- s) Sectoral Committee on Education, Technology and Vocational Training
- t) Sectoral Committee on Transport, Energy and Public Works
- u) Sectoral Committee on Justice, Legal Affairs and Cohesion
- v) Sectoral Committee on County Finance and ICT

County Government of Meru

Meru County Assembly

Annual Report and Financial Statements for the year ended 30th June 2023

a. Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders No. 192 of the county assembly. The functions of the Committee of Powers and Privileges shall be; Power to, either of its own motion or as a result of a complaint made by any person, inquire into any alleged breach by any member of the Assembly of the Code of Conduct issued under the provisions of the National Assembly (Powers and Privileges) Act or the County Assemblies Powers and Privileges Act if it will have been enacted, or into any conduct of any member of the Assembly within the precincts of the Assembly (other than the Chamber) which is alleged to have been intended or likely to reflect adversely on the dignity or integrity of the Assembly or the member thereof, or to be contrary to the best interests of the Assembly or the members thereof; and to Report its findings to the Assembly.

The committee held one meeting in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Ayub Bundi	Chairperson	Hon. Speaker
2.	Hon. Zipporah Kinya	Vice-Chairperson	Nominated
3.	Hon. Janerose Nguta Mati	Member	Nominated
4.	Hon. James Mugambi	Member	Karama
5.	Hon. Titus Murithi	Member	Igembe East
6.	Hon. Julius Miriti	Member	Mikinduri
7.	Hon. Fredrick Mburugu	Member	Antuambui
8.	Hon. Joseph Mwenda Ithili	Member	Akithi
9.	Hon. Patrick Mutuma	Member	Kisima

b. Implementation Committee

Implementation Committee is formed under standing order No. 193 and is charged with; Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons, Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine—

- i. whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and
- ii. whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary.

The committee held 41 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Aurelio Murangiri	Chairperson	Muthaara
2.	Hon. Faith Kananu Koome	Vice Chairperson	Nominated

3.	Hon. Benson Mwenda Kiriinya	Member	Nominated
4.	Hon. Caleb Mutethia Kibuko	Member	Municipality
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Damiano Muchui Paul	Member	Igoji East
7.	Hon. Doris Gakii Nkonge	Member	Nominated
8.	Hon. Douglas Mutea	Member	Abothuguci Central
9.	Hon. Duncan Kangwana Miriti	Member	Maua Ward
10.	Hon. Nazareth Ruby Tonia	Member	Nominated
11.	Hon. Elijah Kimathi	Member	Thangatha
12.	Hon. Fredrick Mubichi	Member	Nyaki West
13.	Hon. Janerose Mati Nguta	Member	Nominated
14.	Hon. John Muguna	Member	Mbeu
15.	Hon. Honey Karimi Kilingo	Member	Nominated
16.	Hon. Fredrick Mburugu	Member	Antuambui
17.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
18.	Hon. Zipporah Gakii Manyara	Member	Nominated
19.	Hon. Josphat Baariu	Member	Athiru Giti
20.	Hon. Henry Thuranira	Member	Amwathi
21.	Hon. Kairi Mbijiwe	Member	Kangeta
22.	Hon. Lucy Makena Jason	Member	Nominated
23.	Hon. Grace Kambura	Member	Nominated

c. Public Accounts/Investment Committee

The committee was formed and derives its powers from the standing order No. 189. It provides oversight on the County's finances; accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit, the reports and accounts of all county public investments, examine the reports, if any, of the Auditor General on the public investments; and examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices. The committee held quarterly mandatory meetings during the year. Additionally, it also held 27 extra sittings to deal with arising matters.

The members who served in the committee during the year were:

NO.	Member	Designation	Ward
1	Hon. John Kithinji Ethaiba	Chairperson	Nkomo
2	Hon. Josphat Kinyua Muna	Vice Chairperson	Nyaki East
3	Hon. Harun Thuranira	Member	Abogeta East
4	Hon. Silas Mithika M'mucheke	Member	Akachiu Ward
5	Hon. Fridah Naitore	Member	Nominated
6	Hon. Zipporah Kinya	Member	Nominated
7	Hon. Irene Makena	Member	Nominated
8	Hon. Sophia Kajuju	Member	Nominated
9	Hon. Patrick Mutuma	Member	Kisima
10	Hon. Julius Kabira	Member	Athiru Ruujine
11	Hon. Patrick Mwirigi	Member	Ntunene

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12	Hon. Ali Mwenda	Member	Njia
13	Hon. Gacheri Muthuri	Member	Nominated
14	Hon. Julius Miriti	Member	Mikinduri
15	Hon. Timothy Mutwiri	Member	Kiegoi/Antobochoiu
16	Hon. Catherine Kamathi	Member	Nominated
17	Hon. Joseph Njuki	Member	Mwangathi
18	Hon. Joseph Maore Nkunjia	Member	Antubetwe Kiongo
19	Hon. Ken Naibae	Member	Kianjai
20	Hon. Felix Kithinji Mwirigi	Member	Ruiri Rwarera
21	Hon. Agnes Karimi Guantai	Member	Nominated
22	Hon Simon Kiambi Ngaruni	Member	Kiagu
23	Hon Ruth Kananu	Member	Nominated

d. Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process according to Standing Order No. 190. It is charged with the budget making process and ensuring that there is public participation in the budget process; investigate, inquire into and report on all matters relating to coordination, control and monitoring of the of the county budget; discuss and review budget estimates, including supplementary estimates and make recommendations to the Assembly; consider, review and examine the County Fiscal Strategy Paper presented to the Assembly; examine Bills relating to the county budget, including Appropriations Bills; and evaluate economic and budgetary policies and programmes with direct budget outlays. The committee held 50 meetings in FY 2023

The members who served in the committee during the period were:

No	Name	Designation	Ward
1.	Hon. Jacob Mwirigi Muthuri	Committee Chairperson	Kibirichia
2.	Hon. Morris Ntarangwi	Vice Chairperson	Akirangondu
3.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
4.	Hon. Dorosen Kagwiria	Member	Nominated
5.	Hon. Edith Makena	Member	Nominated
6.	Hon. Evans Mawira	Member	Mitunguu
7.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
8.	Hon. James Mugambi	Member	Karama
9.	Hon. Jeniffer Murogocho	Member	Kiirua/Naari
10.	Hon. Jim Muchui	Member	Athwana
11.	Hon. Joshua Mithiaru	Member	Naathu
12.	Hon. Josphat Mugambi	Member	Kanuni
13.	Hon. Martin Kimathi	Member	Timau
14.	Hon. Martin Koome Itonga	Member	Nkuene
15.	Hon. Mwenda Ithili	Member	Akithi
16.	Hon. Nelly Mukami	Member	Nominated
17.	Hon. Patrick Muthuri	Member	Abothuguchi West
18.	Hon. Patrick Nturu	Member	Ntima West
19.	Hon. Salome Kirito	Member	Nominated

20.	Hon. Sarah Gakii	Member	Nominated
21.	Hon. Secondina Kanini Bundi	Member	Nominated
22.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
23.	Hon. Titus Murithi	Member	Igembe East

e. House Business Committee

House Business Committee is formed and derives its powers from the standing order No. 155. It is charged with preparing and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House, monitor and oversee the implementation of the House Business and programmes and implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House, determine the order in which the reports of Committees shall be debated in the House, may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House. The committee held 46 meetings in FY 2023. The committee members during FY 2023 were:

No.	Name	Position	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	County Assembly Speaker
2.	Ali Mwenda Murungi	Vice-Chair	Njia
3.	Hon. Evans Mawira Kaaria	Member	Mitunguu
4.	Hon. Joseph Mwenda Ithili	Member	Akithi
5.	Hon. Jim Muchui Dionisio	Member	Athwana
6.	Hon Dennis Kiogora Dmk	Member	Abogeta West
7.	Sarah Gakii Kaberia	Member	Nominated
8.	Haron Guantai Thurania	Member	Abogeta East
9.	Hon. Benson Mwenda Kiriinya	Member	Nominated
11.	Hon. Nelly Mukami	Member	Nominated
12.	Hon. Karimi Kilingo	Member	Nominated
13.	Hon. John Muguna Thurania	Member	Mbeu
14.	Daniel Mukoronia Mikwa	Member	Ntima East
15.	Janerose Mati Member	Member	Nominated
16.	Patrick Muthuri Murithi	Member	Abuthuguchi West
17.	Joshua Mithiaru Kiunga	Member	Naathu

f. Selection Committee

Selection committee is formed and derives its powers from the standing order No. 156. It is charged with nominating members to serve in Committees, save for the membership of the House Business

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Committee, Committee of Powers and Privileges and Committee on Appointments. The committee held 7 meetings in FY 2023. The committee members during FY 2023 were:

No	Name	Designation	Ward
1.	Hon. Evans Mawira Kaaria	Committee Chairperson	Mitunguu
2.	Hon. Joseph Mwenda Ithili	Member	Akithi
3.	Hon. Jim Muchui Dionisio	Member	Athwana
4.	Hon. Dennis Kiogora Dmk	Member	Abogeta West
5.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
6.	Hon. Salome Kirito Mutua	Member	Nominated
7.	Hon. Ruth Kananu Limungi	Member	Nominated
8.	Hon. Felix Kithinji Mwirigi	Member	Ruri/Rwarera
9.	Hon. Henry Thuranira	Member	Amwathi
10.	Hon. Joseph Maore Nkunya	Member	Antubetwe Kiongo
11.	Hon. Stephen Gakule Nchebere	Member	Kiguchwa
12.	Hon. Patrick Kathurima Nturu	Member	Ntima West
13.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
14.	Hon. Sophia Kajuru Meeme	Member	Nominated
15.	Hon. Timothy Mutwiri Joshua	Member	Kiegi/Antubochiu
16.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
17.	Hon. Damiano Muchui Paul	Member	Igoji East
18.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
19.	Hon. Nazareth Ruby Tonia	Member	Nominated
20.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
21.	Hon. Caleb Mutethia Kibuko	Member	Municipality
22.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
23.	Hon. Faith Kananu Koome	Member	Nominated
24.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
25.	Hon. Doris Gakii Nkonge	Member	Nominated

g. Committee on Appointments

Committee on Appointments is formed and derives its powers from the standing order No. 188. It is charged with considering, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee). The committee held 23 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1	Hon. Ayub Bundi Solomon	Chairperson	Speaker
2	Hon. Agnes Karimi Guantai	Vice Chairperson	Nominated
3	Hon. Douglas Mutea	Member	Abo- Central
4	Hon. Evans Mawira Kaaria	Member	Mitunguu
5	Hon. Fridah Naito Gitobu	Member	Nominated
6	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
7	Hon. Grace Kambura Thuranira	Member	Nominated
8	Hon. Kenneth Maingi Mutwiri	Member	Nominated

9	Hon. Martin Kimathi Muriungi	Member	Timau
10	Hon. Mwenda Joseph Ithili	Member	Akithi
11	Hon. Nicholas Kinyua Josphat	Member	Nyaki East
12	Hon. Zipporah Kinya	Member	Nominated

h. Assembly Procedure and Rules Committee

the committee is formed under standing order No. 191 and is charged with Consideration and reporting on all matters relating to the Standing Orders; Consideration of all proposals of amendments to the Standing Orders; Making proposals for the amendment of Standing Orders; and Propose rules for the orderly and effective conduct of Committee business. The committee held one meeting in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	Assembly Speaker
2.	Hon. Grace Kambura Thurania	Vice Chairperson	Nominated
3.	Hon. Ali Mwenda Murungi	Member	Njia
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
5.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
6.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
7.	Hon. Elijah Peter Kimathi	Member	Thangatha
8.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
9.	Hon. Janerose Nguta Mati	Member	Nominated
10.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
11.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West

i. Delegated Legislation

Delegated Legislation Committee is formed under standing order No. 194 and is charged with Consideration of all Statutory Instruments and all matters relating to Statutory Instruments.

Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction, form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”

The committee held 23 meetings in FY 2023. The committee members during FY 2023 were:

No.	Name	Designation	Ward
1.	Hon. Sarah Gakii Kaberia	Chairperson	Nominated
2.	Hon. Henry Thurania	V/Chairperson	Amwathi
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Aurelio Murangiri Kiramana	Member	Muthara

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6.	Hon. Dorosen Kagwiria	Member	Nominated
7.	Hon. Douglas Mutea	Member	Abo-Central
8.	Hon. Elijah Peter Kimathi	Member	Thangatha
9.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
10.	Hon. Ireen Makena	Member	Nominated
11.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
12.	Hon. James Mugambi Mung'athia	Member	Karama
13.	Hon. Jeniffer Makena Murogocho	Member	Kiirua/Naari
14.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
15.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
16.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
17.	Hon. Josphat Mugambi	Member	Kanuni
18.	Hon. Karimi Kilingo	Member	Nominated
19.	Hon. Martin Koome Itonga	Member	Nkuene
20.	Hon. Morris Ntarangwi Itumitu	Member	Akirangondu
21.	Hon. Mwenda Joseph Ithili	Member	Akithi
22.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
23.	Hon. Titus Murithi Mutiria	Member	Igembe East

j. Liaison Committee

Liaison Committee is formed under standing order No. 195 and is mandated to; guide and co-ordinate the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly; ensure that Committees submit reports as required by the Standing Orders; determine, whenever necessary, the committee or committees to deliberate on any matter ;give such advice relating to the work and mandate of select committees as it may consider necessary; and consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports. The committee held 9 meetings in FY 2023. The committee members during FY 2023 were:

No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	Assembly Speaker
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
4.	Hon. Caleb Kibuko Mutethia	Member	Municipality
5.	Hon. Douglas Mutea	Member	Abo-Central
6.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
7.	Hon. Fredrick Mubichi Kirima	Member	Abuthuguchi
8.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
9.	Hon. Haron Guantai Thuranira	Member	Abogeta East
10.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
11.	Hon. Jennifer Makena Murogocho	Member	Kiirua Naari
12.	Hon. John Kithinji Ethaiba	Member	Nkomo
13.	Hon. Joseph Maore Nkunjia	Member	Antubetwe Kiongo
14.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta

15.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
16.	Hon. Martin Koome Itonga	Member	Nkuene
17.	Hon. Sarah Gakii Kaberia	Member	Nominated
18.	Hon. Evans Mawira Kaari	Member	Mitunguu

k. Speaker's Panel

Speakers panel is formed under Standing Order No. 16 and is charged mandated to meet and consult regularly on the conduct of business in the Assembly

The committee held 48 meetings in FY 2023. The committee members during FY 2023 were:

No.	Name	Designation	Ward
1.	Hon. Ayub Bundi Solomon	Chairperson	Assembly Speaker
2.	Hon. Ali Mwenda Murungi	Vice Chairperson	Njia
3.	Hon. Patrick Muthuri Murithi	1st Panellist	Abothuguchi West
4.	Hon. Joshua Mithiaru Kiunga	2nd Panellist	Naathu
5.	Hon. Janerose Nguta Mati	3rd Panellist	Nominated
6.	Hon. Silas Mithika M'mucheke	Member	Akachiu
7.	Hon. Secondina Kanini Bundi	Member	Nominated
8.	Hon. Lucy Makena Jason	Member	Nominated
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
11.	Hon. Edith Makena Mugaine	Member	Nominated

l. Sectoral Committee on Agriculture, Livestock and Fisheries

The Sectoral Committee on Agriculture deals with All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, veterinary services (excluding regulation of the profession), animal control and welfare, including licensing of dogs, and facilities for the accommodation, care and burial of animals.

The committee held 34 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Ken Mugambi Naibae Igweta	Chairperson	Kianjai
2.	Hon. Patrick Kathurima Nturuu	Vice Chairperson	Ntima West
3.	Hon. Damiano Muchui Paul	Member	Igoji East
4.	Hon. Doris Gakii Nkonge	Member	Nominated
5.	Hon. Dorosen Kagwiria	Member	Nominated
6.	Hon. Evans Mawira Kaaria	Member	Mitunguu
7.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
8.	Hon. James Mugambi Mung'athia	Member	Karama
9.	Hon. Jim Muchui Dionisio	Member	Athwana

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10.	Hon. John Kithinji Ethaiba	Member	Nkomo
11.	Hon. Joseph Maore Nkunya	Member	Antubetwe Kiongo
12.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
13.	Hon. Josphat Mugambi	Member	Kanuni
14.	Hon. Karimi Kilingo	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Martin Koome Itonga	Member	Nkuene
18.	Hon. Nazareth Ruby Tonia	Member	Nominated
19.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
20.	Hon. Ruth Kananu Limungi	Member	Nominated
21.	Hon. Sarah Gakii Kaberia	Member	Nominated
22.	Hon. Titus Murithi Mutiria	Member	Igembe East
23.	Hon. Zipporah Gakii Manyara	Member	Nominated

m. Sectoral Committee on Youth, Gender and Community Services

The Sectoral Committee on Youth, Gender and Community Services deals with all matters relating to youth; sports; cultural activities and facilities; national heritage; and all matters relating to public entertainment including betting, lotteries and casinos and other forms of gambling, racing, liquor and liquor licensing; All matters to gender; children and children welfare (excluding early childhood education); public amenities including cinemas, video shows, libraries, county parks, museums and recreation facilities; and All matters relating to the control of drugs and pornography; and all matters relating to community service and voluntary work (excluding Community Health Volunteers).

The committee held 24 meetings in FY 2023. The committee members during FY 2023 were:

No.	Name	Designation	Ward
1.	Hon. Jenniffer Murogocho	Chairperson	Kiirua/Naari
2.	Hon. Julius Miriti	Vice-Chairperson	Mikinduri
3.	Hon. Douglas Mutea	Member	Abothuguchi Central
4.	Hon. Zipporah Kinya	Member	Nominated
5.	Hon. Janerose Mati Nguta	Member	Nominated
6.	Hon. Catherine Kamathi	Member	Nominated
7.	Hon. Harun Thurania	Member	Abogeta East
8.	Hon. Fredrick Mubichi	Member	Nyaki West
9.	Hon. Edith Makena	Member	Nominated
10.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
11.	Hon. Julius Kabira	Member	Athiru Ruujine
12.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
13.	Hon. Morris Ntarangwi	Member	Akirang'ondia
14.	Hon. Gacheri Muthuri	Member	Nominated
15.	Hon. Timothy Mutwiri	Member	Kiegei/Antubochiu
16.	Hon. Benson Mwenda Kiriinya	Member	Nominated
17.	Hon. Salome Kirito	Member	Nominated

18.	Hon. Peter Dennis Kiogora	Member	Abogeta West
19.	Hon. Duncan Kangwana	Member	Maua
20.	Hon. Henry Thurania	Member	Amwathi
21.	Hon. Irene Makena	Member	Nominated
22.	Hon. Joshua Mithiaru	Member	Naathu
23.	Hon. Simon Kiambi	Member	Kiagu

n. Sectoral Committee on Water, Environment and Natural Resources

The Sectoral Committee on Water, Environment and Natural Resources deals with All matters relating to water and the use of water for domestic, industrial and irrigation purposes; All matters relating to sanitation and sewerage services; All matters related to the environment and environmental conservation including water conservation, soil and trees, refuse removal and dumps and solid waste disposal; implementation of specific national government policies on natural resource; and All matters related to climate change, mineral resources including quarries and sand harvesting, among others, forestry and control of air pollution, noise pollution and other public nuisances.

The committee held 29 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Kairi Mbijiwe Stephen	Chairperson	Kangeta
2.	Hon. Fridah Naito Gitobu	Vice Chairperson	Nominated
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Ali Mwenda Murungi	Member	Njia
5.	Hon. Aurelio Murangiri	Member	Muthara
6.	Hon. Caleb Mutethia Kibuko	Member	Minicipality
7.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
8.	Hon. Elijah Peter Kimathi	Member	Thangatha
9.	Hon. Faith Kananu Koome	Member	Nominated
10.	Hon. Felix Kithinji Mwirigi	Member	Ruiri/Rwarera
11.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
12.	Hon. Grace Kambura Thurania	Member	Nominated
13.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
14.	Hon. John Muguna Thurania	Member	Mbeu
15.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
16.	Hon. Mwenda Joseph Ithili	Member	Akithi
17.	Hon. Nelly Mukami	Member	Nominated
18.	Hon. Patrick Mutuma	Member	Kisima
19.	Hon. Patrick Mwirigi Muliuki	Member	Abothuguchi West
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Silas Mithika M'mucheke	Member	Akachiu
22.	Hon. Sophia Kajuju Meeme	Member	Nominated
23.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa

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o. Sectoral Committee on County Health Services

The Sectoral Committee on County Health Services deals with all matters relating to county health services, including, county health facilities and pharmacies, ambulance service, promotion of primary health care, licensing of health facilities, community health volunteers and control of undertakings that sell food to the public.

The committee held 34 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Douglas Mutea	Chairperson	Abothuguchi Central
2.	Hon. Damiano Mucui Paul	Vice-Chairperson	Igoji East
3.	Hon. Ali Mwenda	Member	Njia
4.	Hon. Aurelio Murangiri	Member	Muthara
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Evans Mawira Kaaria	Member	Mitunguu
7.	Hon. Edith Makena Mugaine	Member	Nominated
8.	Hon. James Mugambi Mung'athia	Member	Karama
9.	Hon. Felix Kithinji	Member	Ruiri-Rwarera
10.	Hon. Fridah Naito	Member	Nominated
11.	Hon. Gacheri Muthoni Muthuri	Member	Nominated
12.	Hon. Jacob Mwirigi	Member	Kibirichia
13.	Hon. Janerose Nguta Mati	Member	Nominated
14.	Hon. Jim Mucui Dionisio	Member	Athwana
15.	Hon. John Muguna Thurania	Member	Mbeu
16.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
17.	Hon. Kairi Mbijiwe	Member	Kangeta
18.	Hon. Ken Mugambi Naibae	Member	Kianjai
19.	Hon. Mwenda Joseph Ithili	Member	Akithi
20.	Hon. Patrick Mwirigi Muriuki	Member	Ntunene
21.	Hon. Salome Kirito Mutua	Member	Nominated
22.	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
23.	Hon. Ruth Kananu Limungi	Member	Nominated

p. Sectoral Committee on Labour, Public Service and Social Welfare

The Sectoral Committee on Labour, Public Service and Social Welfare deals with All matters relating to labour, trade union relations, county public service, manpower or human resource planning, capacity building, and social welfare

The committee held 28 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Martin Koome Itonga	Chairperson	Nkuene
2.	Hon. Fredrick Mburugu Kuchiana	Vice Chairperson	Antuambui
3.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
4.	Hon. Dorosen Kagwiria	Member	Nominated
5.	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
6.	Hon. Harun Guantai Thuranira	Member	Abogeta East
7.	Hon. Henry Thuranira	Member	Amwathi
8.	Hon. Ireen Makena	Member	Nominated
9.	Hon. James Mugambi Mung'athia	Member	Karama
10.	Hon. John Kithinji Ethaiba	Member	Nkomo
11.	Hon. Joseph Njuki Mugambi	Member	Mwanganthia
12.	Hon. Josphat Mugambi	Member	Kanuni
13.	Hon. Julius Miriti	Member	Mikinduri
14.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
15.	Hon. Lucy Makena Jason	Member	Nominated
16.	Hon. Martin Kimathi Muriungi	Member	Timau
17.	Hon. Nelly Mukami	Member	Nominated
18.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
19.	Hon. Patrick Mutuma	Member	Kisima
20.	Hon. Secondina Kanini Bundi	Member	Nominated
21.	Hon. Silas Mithika M'mucheke	Member	Akachiu
22.	Hon. Sophia Kajuju Meeme	Member	Nominated
23.	Hon. Titus Murithi Mutiria	Member	Igembe East

q. Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development

The Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development deals with All matters relating to trade and enterprise development including cottage industry, trade licenses (excluding regulation of professionals); local and foreign investments, fair trading practices, outdoor advertising and cooperatives; and all matters related to tourism including local tourism; conservancies; and the implementation of specific national government policies on wildlife conservation.

The committee held 27 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Fredrick Mubichi Kirima	Chairperson	Nyaki West
2.	Hon. Duncan Kangwana Miriti	Vice Chairperson	Maua
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Benson Mwenda Kiriinya	Member	Nominated
5.	Hon. Caleb Mutethia Kibuko	Member	Municipality
6.	Hon. DMK Dennis Kiogora	Member	Abogeta West
7.	Hon. Elijah Peter Kimathi	Member	Thangatha
8.	Hon. Faith Kananu Koome	Member	Nominated
9.	Hon. Grace Kambura Thuranira	Member	Nominated
10.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
11.	Hon. Joseph Maore Nkunjia	Member	Antubetwe Kiongo

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12.	Hon. Joshua Mithiaru Kiunga	Member	Naathu
13.	Hon. Josphat Baariu M'mwaithia	Member	Athiru Gaiti
14.	Hon. Julius Kabira Ambau	Member	Athiru Ruujine
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'onde
17.	Hon. Nazareth Ruby Tonia	Member	Nominated
18.	Hon. Patrick Kathurima Nturu	Member	Ntima West
19.	Hon. Sarah Gakii Kaberia	Member	Nominated
20.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21.	Hon. Timothy Mutwiri Joshua	Member	Kiegoi/Antubetwe
22.	Hon. Zipporah Gakii Manyara	Member	Nominated
23.	Hon. Zipporah Kinya	Member	Nominated

r. Sectoral Committee on Land, Economic and Physical Planning

The Sectoral Committee on Land, Economic and Physical Planning deals with all matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.

The committee held 51 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Haron Guantai Thurair	Chairperson	Abogeta East
2.	Hon. Nelly Mukami	Vice Chairperson	Nominated
3.	Hon. Benson Mwenda Kiriinya	Member	Nominated
4.	Hon. Catherine Kamathi Jeremiah	Member	Nominated
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Duncan Kangwana Miriti	Member	Maua
7.	Hon. Faith Kananu Koome	Member	Nominated
8.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
9.	Hon. Fridah Naito Gatobu	Member	Nominated
10.	Hon. Jim Muchui Dionisio	Member	Athwana
11.	Hon. John Muguna Thurair	Member	Mbeu
12.	Hon. Josphat Kinyua Muuna	Member	Nyaki East
13.	Hon. Julius Miriti	Member	Mikinduri
14.	Hon. Ken Mugambi Naibae Igweta	Member	Kianjai
15.	Hon. Kenneth Maingi Mutwiri	Member	Nominated
16.	Hon. Lucy Makena Jason	Member	Nominated
17.	Hon. Morris Ntarangwi Itumitu	Member	Akirang'onde
18.	Hon. Patrick Muthuri Murithi	Member	Abothuguci West
19.	Hon. Patrick Mwirigi Muliuki	Member	Ntunene
20.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
21.	Hon. Ruth Kananu Limungi	Member	Nominated
22.	Hon. Silas Mithika M'mucheke	Member	Akachi
23.	Hon. Sophia Kajuru Meeme	Member	Nominated

s. Sectoral Committee on Education, Technology and Vocational Training

The Sectoral Committee on Education, Technology and Vocational Training deals with all matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and All matters relating to training with regard to science and technology.

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in xxx to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

The committee held 34 meetings in FY 2023. The committee members during FY 2023 were:

No.	Member	Designation	Ward
1.	Hon. Joseph Nkunjia Maore	Chairperson	Antubetwe Kiongo
2.	Hon. Julius Kabira	Vice Chairperson	Athiru Ruujine
3.	Hon. Ken Naibae	Member	Kianjai
4.	Hon. Mwenda Ali	Member	Njia
5.	Hon. Daniel Mukoronia Mikwa	Member	Ntima East
6.	Hon. Jim Muchui	Member	Atwana
7.	Hon. Doris Gakii Nkonge	Member	Nominated
8.	Hon. Martin Kimathi	Member	Timau
9.	Hon. Jos Phat Mugambi	Member	Kanuni
10.	Hon. Nazareth Ruby Tonia	Member	Nominated
11.	Hon. Julius Miriti	Member	Mikinduri
12.	Hon. Silas Mucheke	Member	Akachiu
13.	Hon. Janerose Nguta Mati	Member	Nominated
14.	Hon. Titus Murithi	Member	Igembe East
15.	Hon. Zipporah Kinya	Member	Nominated
16.	Hon. Joshua Mithiaru	Member	Naathu
17.	Hon. Sophia Kajuju	Member	Nominated
18.	Hon. Joseph Njuki	Member	Mwangathia
19.	Hon. Ireen Makena	Member	Nominated
20.	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21.	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
22.	Hon. Lucy Makena Jason	Member	Nominated
23.	Hon. Ruth Kananu Limungi	Member	Nominated

t. Sectoral Committee on Transport, Energy and Public Works

The Sectoral Committee on Transport, Energy and Public Works deals with all matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and ll matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy.

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The committee held 23 meetings in FY 2023. The committee members during FY 2023 were:

No	Member	Designation	ward
1.	Hon. Felix Kithinji Mwirigi	Chairperson	Ruiri/Rwarera
2.	Hon. Elijah Peter Kimathi	Vice Chairperson	Thangatha
3.	Hon. Agnes Karimi Guantai	Member	Nominated
4.	Hon. Aurelio Murangiri Kiramana	Member	Muthara
5.	Hon. Damiano Muchui Paul	Member	Igoji East
6.	Hon. Douglas Mutea	Member	Abo-Central
7.	Hon. Evans Mawira Kaaria	Member	Mitunguu
8.	Hon. Faith Kinanu Koome	Member	Nominated
9.	Hon. Fredrick Mburugu Kuchiana	Member	Antuambui
10.	Hon. Fredrick Mubichi Kirima	Member	Nyaki West
11.	Hon. Henry Thurania	Member	Amwathi
12.	Hon. Jacob Mwirigi Muthuri	Member	Kibirichia
13.	Hon. James Mugambi Mung'athia	Member	Karama
14.	Hon. Jennifer Makena Murogocho	Member	Kiirua/Naari
15.	Hon. Karimi Kilingo	Member	Nominated
16.	Hon. Mwenda Joseph Ithili	Member	Akithi
17.	Hon. Nelly Mukami	Member	Nominated
18.	Hon. Patrick Muthuri Murithi	Member	Abothuguchi West
19.	Hon. Patrick Kathurima Nturu	Member	Ntima West
20.	Hon. Dmk Dennis Kiogora	Member	Abogeta West
21.	Hon. Salome Kirito Mutua	Member	Nominated
22.	Hon. Sarah Gakii Kaberia	Member	Nominated
23.	Hon. Zipporah Gakii Manyara	Member	Nominated

u. Sectoral Committee on Justice, Legal Affairs and Cohesion

The Sectoral Committee on Justice, Legal Affairs and Cohesion deals with all matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; all matters relating participation of communities in governance at the local level, including measures being taken to develop the administrative capacity to ensure citizen participation; all matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and all matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.

The committee held 26 meetings in FY 2023. The committee members during FY 2023 were:

No	Member	Designation	Ward
1	Hon. Gacheri Muthuri	Chairperson	Nominated
2	Hon. Benson Kiriinya	Vice-Chairperson	Nominated
3	Hon. Dorosen Kagwiria	Member	Nominated
4	Hon. Caleb Kibuko Mutethia	Member	Municipality
5	Hon. Harun Thurania	Member	Abogeta East
6	Hon. Patrick Mutuma	Member	Kisima
7	Hon. Martin Koome Itonga	Member	Nkuene
8	Hon. Fridah Naito	Member	Nominated
9	Hon. Morris Ntarangwi	Member	Akirangondu
10	Hon. Kenneth Maingi Mutwiri	Member	Nominated
11	Hon. Patrick Mwirigi	Member	Ntunene
12	Hon. Duncan Kangwana	Member	Maua
13	Hon. Secondina Kanini	Member	Nominated
14	Hon. John Ethaiba	Member	Nkomo
15	Hon. Godwin Mbiuki	Member	Igoji West
16	Hon. Catherine Kamathi	Member	Nominated
17	Hon. Grace Kambura	Member	Nominated
18	Hon. Edith Makena	Member	Nominated
19	Hon. Josphat Kinyua Muuna	Member	Nyaki East
20	Hon. Stephen Nchebere Gakule	Member	Kiguchwa
21	Hon. Timothy Mutwiri	Member	Kiegei Antobuchiu
22	Hon. Josphat Baariu	Member	Athiru-Gaiti
23	Hon. John Muguna	Member	Mbeu

v. Sectoral Committee on County Finance and ICT

The Sectoral Committee on County Finance and ICT deals with all matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and All matters relating to County communication, e-communication, broadcasting development and management, and ICT.

The committee held 27 meetings in FY 2023. The committee members during FY 2023 were:

No	Member	Designation	Ward
1	Hon. Caleb Mutethia Kibuko	Chairperson	Municipality
2	Hon. Martin Kimathi Muriungi	Vice Chairperson	Timau
3	Hon. Damiano Muchui Paul	Member	Igoji East
4	Hon. Doris Gakii Nkonge	Member	Nominated
5	Hon. Edith Makena Mugaine	Member	Nominated
6	Hon. Evans Mawira Kaaria	Member	Mitunguu
7	Hon. Felix Kithinji Mwirigi	Member	Ruri-Rwarera

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8	Hon. Fredrick Mburugu	Member	Antuambui
9	Hon. Godwin Mutembei Mbiuki	Member	Igoji West
10	Hon. Janerose Nguta Mati	Member	Nominated
11	Hon. John Kithinji Ethaiba	Member	Nkomo
12	Hon. Joseph Maore Nkunjia	Member	Antubetwe-Kiongo
13	Hon. Julius Kabira Ambau	Member	Athiru-Ruujine
14	Hon. Kairi Mbijiwe Stephen	Member	Kangeta
15	Hon. Nazareth Ruby Tonia	Member	Nominated
16	Hon. Patrick Mutuma	Member	Kisima
17	Hon. Patrick Kathurima Nturu	Member	Ntima West
18	Hon. Salome Kirito Mutua	Member	Kianjai
19	Hon. Secondina Kanini Bundi	Member	Nominated
20	Hon. Simon Kiambi Ngaruni	Member	Kiagu
21	Hon. Timothy Mutwiri Joshua	Member	Kiegori Antobuchiu
22	Hon. Zipporah Gakii Manyara	Member	Nominated
23	Hon. Zipporah Kinya	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in the year 2017 being the first audit committee of County Assembly of Meru as per Gazette notice no. 2690 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. After 3 years, the second one was constituted from 2020 up to 2023.

The committee held 5 meetings in FY 2022/2023 and its members during that year were as follows:

Member	Designation
Benson Kinyua	Chairman
Rael Nkatha Mwirigi	Vice-Chairman
Jedidah Mwiti	Member
Pamela Karambu Kiriungi	Secretary
Stanley Karonai Kipkosgey	Member

Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly engaged stakeholders and members of the public in the conduct of important activities touching on the oversight function of the County Assembly. This included the provision of feedback on the approval process of various nominees for the positions in the County's Public Service. This communication and feedback is important in ensuring that stakeholder/public expectations are aligned to the County Assembly's Service Delivery Charter.

The County Assembly subjected the following nominations and documents through the public participation process:

NO.	ACTIVITY/DOCUMENT/NOMINATION	DATE
1.	Motions for the Impeachment of the Governor, Meru County (Two Motions for the two impeachment attempts)	28 th November, 2022 13 th December, 2022
2.	Invitation for the Members of the Public to submit their views on the shortlisted candidates for the position of Clerk of the County Assembly	29 th December, 2022
3.	Public participation the Meru County Integrated Development Plan 2023-2027	10 th March, 2023
4.	Public participation on the Meru County Fiscal Strategy Paper for the Financial Year 2023/2024	10 th March, 2023
5.	Public participation on the Meru County Debt Management Strategy Paper, 2023	10 th March, 2023
6.	Public participation on the Meru County Annual Development Plan for the Financial Year 2023/2024	13 th March, 2023
7.	Invitation for the Members of the Public to submit their views on the shortlisted candidates for the position of Clerk of the County Assembly	29 th December, 2022
8.	Invitation for the Members of the Public to submit their views on the nominees for the position of County Executive Committee Members and Chief Officers	13 th March, 2023 16 th March, 2023
9.	Invitation for the Members of the Public to submit their views on the nominee for the position of County Secretary, Meru County	17 th April, 2023
10.	Invitation for the Members of the Public to submit their views on the nominees for appointment to the inaugural Boards of Timau and Maua Municipalities.	15 th June, 2023 16 th June, 2023 19 th June, 2023

Risk management

The Meru County Assembly has a risk management policy in accordance to Section 158 (1) of the PFM Regulations Act, 2015, departmental policies and the strategic plan that are implemented, analysed, assessed semi-annually and reported to the management. The Assembly has departmental risk profiles that are analysed and assessed by the internal audit. The reporting on recommendation is done administratively to the Accounting officer and functionally to the Audit Committee.

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The section heads normally have meetings to identify and scan possible environment threats and ways of mitigation. A recent meeting was conducted on risk identification for factoring in the strategic plan. The Assembly have opted to have risk appetite on risks that are beyond control like delay of funds and politics. The audit committee also normally report to the management on internal control issues like recording and segregation of duties.

The following are some of the risks identified and analysed in the period and how they were managed.

	Risks	Management Action
1	Use of ward employees' manual payroll which was prone to errors and manipulation.	The management has adopted a payroll software system.
2	Non-Compliance on formation of the advisory committee	The advisory committee was formed and it is operational.
3.	Un-updated Asset Register and other records of the Assembly Assets.	No action taken.
4	Cash purchases on hospitality.	There is effort from management to curb the issue.

Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. Foreword by the Clerk of The Assembly

It has been another year of challenges and achievement for County Assembly of Meru. In the face of significant operational and financial pressures, we have achieved notable success through focusing on our top priorities as approved by the County Assembly of Meru.

(i) Budget performance

It has been another year of challenges and achievement for County Assembly of Meru. In the face of significant operational and financial pressures, we have achieved notable success through focusing on our top priorities as approved by the County Assembly of Meru.

(ii) Budget performance

Our approved budget for the County Assembly of Meru was **Ksh.1,388,651,675** composed of **Ksh.1,303,716,425** Recurrent and **Ksh.84,935,250** Development. Our actual expenditure was **Ksh.1,316,083,088** representing a performance of **94.77%** as analysed on the table below as per the programme. The un utilized percentage was due to uncompleted works in Hansard installation by the closure of the financial year.

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization Difference
		2023	2023	2023	
	Ksh	Ksh	Ksh	Ksh.	Ksh.
P1 Legislation and Representation					
Compensation to Employees	251,896,797	-15,178,889	236,717,908	236,717,901	0%
Use of Goods and Services	146,710,196	41,882,049	188,592,245	188,592,232	0%
P2 Legislative Oversight					
Compensation to Employees	159,230,915	-75,856,602	83,374,313	83,374,303	0%
Use of Goods and Services	88,000,000	63,853,205	151,853,205	151,853,203	0%
P3 General Admin, Planning & Support					
Compensation to Employees	139,757,552	13,197,306	152,954,858	152,954,855	0%
Use of Goods and Services	342,842,138	147,381,758	490,223,896	490,207,614	0%
Development	40,000,000	44,935,250	84,935,250	12,382,980	85.42%
	1,168,437,598	220,214,077	1,388,651,675	1,316,083,088	5.23%

(iii) Operational Performance

During the year, the County Assembly of Meru debated and passed the following Bills;

1. The Meru County Supplementary Appropriation Bill (Bill No.1 of 2023); and
2. The Meru County appropriation Bill (Bill No.2 of 2023)

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The County Assembly of Meru also Passed the Budget and one supplementary budget on 4th May 2022 and 22nd March 2023 respectively.

The County Assembly of Meru is made up of the following Committees in Summary; detail which can be found in the Standing Orders as last amended by the County Assembly of Meru during the Fifth Session of the Second Assembly on 14th June, 2021.

NO.	COMMITTEE	MANDATE	Successes
Select Committees			
1.	House Business Committee (Standing Order No. 155)	prepare and, if necessary, from time to time adjust the Assembly Calendar with the approval of the House; monitor and oversee the implementation of the House Business and programmes; implement the Standing Orders respecting the scheduling or programming of the business of the Assembly and the functioning of the Committees of the House; determine the order in which the reports of Committees shall be debated in the House; may take decisions and issue directives and guidelines to prioritize or postpone any business of the House acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; and consider such matters as may from time to time arise in connection with the business of the House and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the House.	Formulated the First and Second Session Assembly Calendars which were approved by the House and published. Has been regularly scheduling the businesses to be transacted by the County Assembly in its regular sittings. Nominated Members for appointment to the Speaker's Panel and the Select Committee on Appointments which were approved by the County Assembly

2.	Selection Committee (Standing Order No. 156)	To nominate members to serve in Committees, save for the membership of the House Business Committee, Committee of Powers and Privileges and Committee on Appointments.	
3.	Committee on Appointments (Standing Order No. 188)	To consider, for approval by the Assembly, appointments under Articles 179 (2) of the Constitution (Members of County Executive Committee).	
4.	County Public Accounts and Investments Committee (Standing Order No. 189)	Accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; the reports and accounts of all county public investments; examine the reports, if any, of the Auditor General on the public investments; and examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.	Has Tabled approximately ten Reports for consideration and adoption by the County Assembly
5.	County Budget and Appropriations (Standing Order No. 190)	Investigate, inquire into and report on all matters relating to coordination, control and monitoring of the of the county budget; discuss and review budget estimates, including supplementary estimates and make recommendations to the Assembly; consider, review and examine the County Fiscal Strategy Paper presented to the Assembly;	Tabled a number of Reports relating to the Public Expenditure framework and the County Budget for consideration and approval by the County Assembly. Scrutinised and reported on various budgetary documents submitted by the Executive Arm with a view of exercising

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		examine Bills relating to the county budget, including Appropriations Bills; and evaluate economic and budgetary policies and programmes with direct budget outlays.	oversight over the Budget implementation by the Executive Arm. Tabled reports on the Supplementary Budget and Supplementary Appropriation Bill; as well as the report on the Budget for the Financial Year 2023/2024 and its Appropriation Bill well within the time limits spelt out under the Public Finance Management Act, 2012
6.	Assembly Procedure and Rules Committee (Standing Order No. 191)	Consideration and reporting on all matters relating to the Standing Orders; Consideration of all proposals of amendments to the Standing Orders; Making proposals for the amendment of Standing Orders; and Propose rules for the orderly and effective conduct of Committee business.	Successfully reviewed the Standing Orders of the County Assembly which were approved by the County Assembly (3rd Edition Standing Orders)
7.	Powers and Privileges Committee (Standing Order No. 192)	Power to, either of its own motion or as a result of a complaint made by any person, inquire into any alleged breach by any member of the Assembly of the Code of Conduct issued under the provisions of the National Assembly (Powers and Privileges) Act or the County Assemblies Powers and Privileges Act if it will have been enacted, or into any conduct of any member of the Assembly within the precincts of	

		the Assembly (other than the Chamber) which is alleged to have been intended or likely to reflect adversely on the dignity or integrity of the Assembly or the member thereof, or to be contrary to the best interests of the Assembly or the members thereof; and to Report its findings to the Assembly.	
8.	Implementation Committee (Standing Order No. 193)	Scrutiny of the resolutions of the Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine—whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and whether or not legislation passed by the Assembly has been operationalised and where operationalised, the extent to which such operationalisation has taken place within the minimum time necessary. Propose to the Assembly, sanctions against any County Executive Committee (CEC) Member who fails to report to the relevant select Committee on implementation status without justifiable reasons.	Has Tabled approximately four Reports on the implementation status of Assembly Resolutions for consideration and adoption by the County Assembly.
9.	Delegated Legislation (Standing Order No. 194)	Consideration of all Statutory Instruments and all matters relating to Statutory Instruments. Section 2 of the Statutory Instruments Act defines a Statutory Instrument as, “any rule, order, regulation, direction,	

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		form, tariff of costs or fees, letters patent, commission, warrant, proclamation, by-law, resolution, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.”	
10	Liaison Committee (Standing Order No. 196)	To guide and co-ordinate the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programmes of all Committees, including their need to travel and sit away from the precincts of Assembly; ensure that Committees submit reports as required by the Standing Orders; determine, whenever necessary, the committee or committees to deliberate on any matter; give such advice relating to the work and mandate of select committees as it may consider necessary; and consideration of reports of Committee that have not been deliberated by the Assembly and shall report to the Assembly on the consideration of such reports.	Oversaw the development of various administrative policies to oversee the effective administration of Assembly Committees
11	Speaker’s Panel (Standing Order No. 16)	To meet and consult regularly on the conduct of business in the Assembly.	Effectively preside over all Assembly Sittings and Committees of the Whole House in cases where the Speaker and the Deputy Speaker

			were not available to preside
Sectoral Committees (Standing Order No. 195 & First Schedule)		General Mandates under S.O No. 195 investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments; study the programme and policy objectives of departments and the effectiveness of the implementation; study and review all county legislation referred to it; study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives; investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly; to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 188 (Committee on Appointments); and make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.	
SECTORAL COMMITTEE		MANDATE	
E			
1.	Sectoral Committee on Agriculture,	All matters relating to Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs,	Tabled Reports for consideration and

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	Livestock and Fisheries	plant and animal disease control and fisheries, veterinary services (excluding regulation of the profession), animal control and welfare, including licensing of dogs, and facilities for the accommodation, care and burial of animals.	approval by the County Assembly
2.	Sectoral Committee on Youth, Gender and Community Services	All matters relating to youth; sports; cultural activities and facilities; national heritage; and all matters relating to public entertainment including betting, lotteries and casinos and other forms of gambling, racing, liquor and liquor licensing; All matters to gender; children and children welfare (excluding early childhood education); public amenities including cinemas, video shows, libraries, county parks, museums and recreation facilities; and All matters relating to the control of drugs and pornography; and all matters relating to community service and voluntary work (excluding Community Health Volunteers).	Tabled Reports for consideration and approval by the County Assembly
3.	Sectoral Committee on Water, Environment and Natural Resources	All matters relating to water and the use of water for domestic, industrial and irrigation purposes; All matters relating to sanitation and sewerage services;	Tabled Reports for consideration and approval by the County Assembly

		All matters related to the environment and environmental conservation including water conservation, soil and trees, refuse removal and dumps and solid waste disposal; implementation of specific national government policies on natural resource; and All matters related to climate change, mineral resources including quarries and sand harvesting, among others, forestry and control of air pollution, noise pollution and other public nuisances.	
4.	Sectoral Committee on County Health Services	All matters relating to county health services, including, county health facilities and pharmacies, ambulance service, promotion of primary health care, licensing of health facilities, community health volunteers and control of undertakings that sell food to the public.	Tabled Reports for consideration and approval by the County Assembly
5.	Sectoral Committee on Labour, Public Service and Social Welfare	All matters relating to labour, trade union relations, county public service, manpower or human resource planning, capacity building, and social welfare.	Tabled Reports for consideration and approval by the County Assembly
6.	Sectoral Committee on Trade, Tourism, Cooperatives and Enterprise Development	All matters relating to trade and enterprise development including cottage industry, trade licenses (excluding regulation of professionals); local and foreign	Tabled Reports for consideration and approval by the County Assembly

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		investments, fair trading practices, outdoor advertising and cooperatives; and All matters related to tourism including local tourism; conservancies; and the implementation of specific national government policies on wildlife conservation.	
7.	Sectoral Committee on Land, Economic and Physical Planning	All matters relating to land, economic policies, planning, projects, and programs (as proclaimed by the County Executive through reports, papers and speeches made by the Governor and those officers appointed by him or her); and All matters relating to County planning and development including statistics, land survey and mapping, boundaries and fencing, markets, towns and urban center development.	Tabled Reports for consideration and approval by the County Assembly
8.	Sectoral Committee on Education, Technology and Vocational Training	All matters relating to pre-primary education, village/youth polytechnics, home craft centers and childcare facilities; management of County bursary funds, programs and overseeing the provision of relevant infrastructure and learning equipment and facilities in the above institutions within the county; and	Tabled Reports for consideration and approval by the County Assembly

		All matters relating to training with regard to science and technology.	
9.	Sectoral Committee on Transport, Energy and Public Works	All matters relating to County transport, including county roads, street lighting, traffic and parking, public road transport and other transport services; county public works and services including storm water management systems in built-up areas; public buildings, housing, and firefighting services; and All matters related to energy, including street lighting, electricity, gas reticulation, energy regulation, solar energy and wind energy; and the implementation of specific national government policy on energy.	Tabled Reports for consideration and approval by the County Assembly
10	Sectoral Committee on Justice, Legal Affairs and Cohesion	All matters relating to intergovernmental relations and coordination, constitutional affairs, the administration of law and justice, ethics, good governance, integrity and anti-corruption measures and protection of human rights, civic education and ward fora; All matters relating participation of communities in governance at the local level, including measures being taken to develop the administrative capacity to ensure citizen participation;	Tabled Reports for consideration and approval by the County Assembly

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		All matters relating to consultation and cooperation between the national and county governments, establishing mechanism for resolution of intergovernmental disputes pursuant to Articles 6 and 189 of the constitution and other relating matters; and All matters relating the coordination of security and disaster management including collaboration of the County and National governments on security and disaster management; alternative dispute resolution and other forms of dispute resolution involving intra-county conflicts and such other relating matters.	
11	Sectoral Committee on County Finance and ICT	All matters relating to finance in the County, including revenue collection and taxation, and the creation of an enabling environment for the same; and All matters relating to County communication, e-communication, broadcasting development and management, and ICT.	Tabled Reports for consideration and approval by the County Assembly

(iv) Performance of key development projects

1. The County Assembly of Meru has been able to renovate its offices and chambers, install modern Hansard system and construct a perimeter wall round the premises. We have also been able to install CCTV cameras in the premises.

2. The County Assembly has a plan to build Honourable Members' offices. This will go a long way in members' welfare as they currently operate from the parking lots with the cars as their offices.
3. They also plan to install electric fence to improve on Security and build a restaurant to improve on staff welfare. There is a plan to modernize the Hansard system so that it can be up to date for chamber business transactions. The construction of speaker's residence which is on-going will go a long way in saving the payment of rent.
4. The county Assembly of Meru has a gift register which is set up in the manner prescribed in regulation 13 of the Leadership and Integrity Regulations, 2015.

Additionally, in compliance with the provisions of section 46 (1) (d) and 46 (2) of the Leadership and Integrity Act, 2012, the County Assembly has established a conflict of interest register which is operational.

(v) Comment on value-for-money achievements

Improved service delivery and good governance through legislation of Bills and Motions.

Improved public participation and public ownership by ensuring every matter considered by the Assembly had an element of public participation.

Improved service delivery and enhanced performance occasioned by continuous staff training and capacity building activities.

(vi) Challenges and Recommended Way Forward

The following were some of the challenges encountered by the County Assembly in the period under review: -

1. Late exchequer releases from the National Treasury. Persistent delays in exchequer releases hampered Budget implementation within the County Assembly as well as impacted negatively on the effective discharge of the Assembly's mandate. It is prudent that effective linkages with the National Government and the National Treasury by extension to ensure the timely disbursement of funds to the County Assembly;
2. Lack of financial autonomy in the County Assemblies. Whereas the principle of separation of powers dictates that the Legislative Arm and the Executive Arm are independent and distinct of each other functionally for purposes of ensuring checks, counter checks and balances, the Legislative Arm (County Assembly) has largely remained dependent on the executive Arm to access its fiscal resources. This makes the County Assembly subservient to the Executive Arm since you cannot exercise effective oversight over the Arm that resources you. This is evident in the process of requisitioning of exchequer releases where the County Assembly largely relies on the approval of the CECM in charge of Finance to approve its disbursements. To tame this, there is need for the Commission on Revenue Allocation (CRA), the Controller of Budget (COB), Parliament and the National Treasury to work together to put effective controls, policies, measures and legislations to ensure financial independence of the County Assemblies while ensuring effective oversight over the same.
3. Inadequate fiscal resources for the County Assembly and its Committees to effectively discharge its mandate. In the Financial Year 2022/2023 devolved governments were allocated a total of approximately Ksh.370 Billion. Of this amount, County Assemblies were allocated approximately Ksh.34.49 Billion. This is below 10% of all equitable share

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allocated to devolved institutions and also below the 2021/2022 allocation of Ksh.35.6 Billion, yet the Legislature ought to have adequate funds to exercise effective oversight to the Executive Arm and to effectively fund their programs which are founded on the core pillars of representation, legislation and oversight.



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Name: Jacob Kirari

Clerk of the County Assembly

5. Statement of Performance Against County Assembly Predetermined Objectives

Programme	Objective	Outcome	Indicators	Performance in FY 2022/2023
P1: Legislative and Committee services	- Enhanced professional development of MCAs - To formulate and approve County Laws - To enhance Oversight over County Executive departments	- Improved legislation and oversight services - Improved Service Delivery	- Trainings done - Two Bills passed 10 public participation exercises conducted	MCAs have been trained on legislation and oversight.
P2: Human Resource Development	To improve Assembly Members and staff skills on Assembly procedures and rules literacy levels	Improved performance of members and staff	- Members and Staff satisfaction index - Number of reports generated and tabled for consideration	100% Staff and Members trained
P3: Citizens Participation and Social Responsibility	To enhance citizen engagement in decision making and strengthen partnerships	Enhanced citizen engagement in legislation and policy making processes	- Increased number of Petitions submitted to the County Assembly - Increased feedback from the public in the public participation fore	- Five Petitions submitted to the County Assembly from January – June, 2023 alone - Various memoranda received from the public during the public participation processes for the vetting of nominees and consideration of Budget documents - Increased attendance to the Assembly Sitzings by members of the public and

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				educational institutions.
P4: General Administration, Planning & Support	To reduce recurrent expenditure and enhance a conducive working environment	Improved work environment and reduced recurrent expenditure	% of recurrent expenditure	The sub-programmes under the programme did actualize.

6. Corporate Social Responsibility Statement/Sustainability Reporting

A County Assembly exercises and executes the mandate, role and function by the sovereign power to participate in governance, delegated to them under Section 1(2), (3) and (4) of Constitution of Kenya 2010. They exercise oversight over all issues and matters of governance, especially, the operation of the County Executive Committee and all organs of the County Executive; they receive, deliberate on and approve: -

- a) All development plans, programmes, policies and budget of a County Government; as set out in Sections 207, 220 (2), 201 and 203 of the constitution, 2010 and Part IV of the Public Finance Management Act, 2012;
- b) Vetting all nominees for appointment as County Secretary and Chief Officers of the County Public Service;
- c) The borrowing by a County Government in accordance with provisions of Section 212 of the Constitution, 2010.
- d) Appointment of a Clerk of a County Assembly on recommendation of the County Assembly Service Board (CASB).

a) Sustainability strategy and profile –

The County Assembly is the Legislative arm of the County Government of Meru established by Articles 176(1) and 185 of the Constitution of Kenya. The Assembly core mandates are Legislation, Oversight and Representation. The Assembly strategy on sustainability is centered on the ability to deliver on its three core mandates. Through legislation, the county government operations are actualized. For instance, the approval of County Budget and Finance Bill are key components that guide on resource mobilization and utilization within the county jurisdiction. The County Assembly has further put measures for liaison initiatives that ensure proper communication channels with the stakeholders for its smooth running. The Assembly has also ensured proper utilization of resources through internal audits as well as establishment of an Audit Committee comprising of external Members of the public. These internal and external controls ensure prudence in financial management and adherence to good governance practices guaranteeing organization sustainability.

b) Environmental performance

The County Assembly has been on the forefront in advocating for environmental conservation. It has a specific committee namely the Sectoral committee on water, Environment and Natural resources that champions for environmental conservation including water conservation, soil and trees preservation, refuse removal and dumps and solid waste disposal. This is done through the enactment of various motions and Bills which are then forwarded to the County Executive for action.

As an organization, various initiatives that seek to embrace environmental responsibility have been adopted namely; reducing pollution through controlled waste incineration, reduced greenhouse gas emissions, the use of recyclable plastics, controlled water consumption, and general waste management.

There are plans on increasing reliance on renewable energy by installation of solar panels for lighting and heating. The Assembly further has participated in tree planting initiatives and ways for donating to related causes will be explored through future budgetary allocations.

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c) Employee welfare

The County Assembly of Meru has a policy manual which clearly outlines the hiring process of an employee within the county assembly service. All vacant posts must be declared to the County Assembly Service Board by the clerk as set out in the County Government Act 2012. On recruitment, the board is guided by the values and principles of public service as spelt out in Article 232 of the Constitution. CASB do consider the standards, values and principles as set out in Article 10, 27 (4), 56 (c) and 232 (1) of the Constitution in selecting candidates for employment. Occasionally, there is stakeholder's engagement as provided by law particularly in the recruitment of the Clerk and board members of the County Assembly.

The County Assembly of Meru has a total of eighty-seven (87) employees within the assembly service. Males are 48 (55%) while females are 39 (45%).

The distribution across the job groups are as follows:

Job Group-CASB Scale	Males	%	Females	%	Total
H-CASB 11	1	100	0	0	1
J-CASB 10	0	0	1	100	1
K-CASB 9	17	63	10	37	27
L-CASB 8	3	30	7	70	10
M- CASB 7	2	50	2	50	4
N-CASB 6	6	55	5	45	11
P-CASB 5	5	33	10	67	15
Q-CASB 4	8	67	4	33	12
R-CASB 3	5	100	0	0	5
S-CASB 2	1	100	0	0	1
TOTAL	48	55	39	45	87

The County Assembly of Meru Service Board has recruited staff for the members of the assembly including ones for the Honourable Speaker on contractual terms. The contract period is three years with an option of renewal for the remainder of the term. Each member is entitled to have an Office Manager, Office Assistant and the Office Security Guard. In total there are 207 employees for the 45 elected MCAs, 24 nominated MCAs. The speaker is entitled to have 4 employees. In total the number of employees on contractual terms is 211. The gender ratio is as follows: Males are 136 (64%) and females are 75 (36%).

On improvement of skills and management of careers, the county assembly has set aside training budget for its employees. All employees have to undergo trainings within a financial year to improve on their skills for the growth of their careers. However, the assembly has not operationalized the reward system for fear of it being misused politically.

On matters compliance with Occupational Safety and Health Act 2007(OSHA), the County Assembly is committed to ensuring the safety and welfare of the employees. In fulfilling this responsibility, The County Assembly shall observe health and safety standards beyond the minimum legal requirements including training employees from time to time on health and safety risks and precautionary measures.

The County Assembly staff is highly motivated through employee engagement in all matters and through this there are high chances of retaining them. This is evidenced by the fact that very few members of staff have left the assembly service since its inception in 2013.

d) Market place practices-

a) Responsible supply chain and supplier relations

The county Assembly of Meru maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices by;

Paying suppliers promptly after full execution of the contract subject to inspection and acceptance report or project implementation team approval and availability of funds. There is an established project implementation team for every ongoing project that helps in this process.

The use of IFMIS by both the Assembly and the suppliers to track the procure to pay process at every stage including invoicing, validation and payment stages has made the process transparent.

We have an internal procurement and Asset Disposal procedure manual to guide on all our procurement processes, supplier relations and risk management

b) Responsible ethical Practices

In compliance with the Leadership and Integrity Regulations, 2015, specifically section (4) which states that: “A State officer or a public officer who receives a gift in terms of this regulation shall, irrespective of the monetary value of the gift, declare the gift received to the public entity which the public officer represents in a manner prescribed in Form A, in the Schedule.” The county Assembly of Meru has a gift register which is set up in the manner prescribed in regulation 13 of the Leadership and Integrity Regulations, 2015.

Additionally, in compliance with the provisions of section 46 (1) (d) and 46 (2) of the Leadership and Integrity Act, 2012, the County Assembly has established a conflict of interest register which has is operational.

The Assembly reserves 30% of the total procurement budget to the marginalized groups like the youth, women and PWD w

e) Community Engagements

The Assembly engagement with the public is in the form of public participation on various legislation under consideration for enactment into Law. The other form is through petition to the Assembly on any matter concerning the community. Through these initiatives, the Assembly executes its mandate by solving issues presented in the petition. Through public participation fora, the community is given an opportunity to contribute to the various legislation by making their contributions. It is through these forums too that the community is taught about their rights, as well as dissemination of any information relating to Law, Education, Agriculture and all topical issues falling within the County Assembly mandate. The Honourable Members and Members of Staff also participate in various public engagements geared at raising awareness on climate change, health issues as well as fight against drug abuse campaigns.

7. Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26th September 2023.

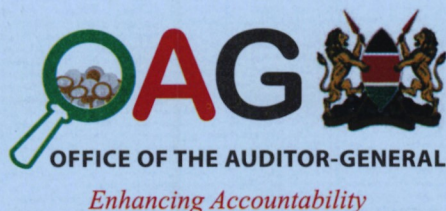


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Name: Jacob Kirari

Clerk of the County Assembly

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MERU FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Meru set out on pages 1 to 24, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash

Report of the Auditor-General on County Assembly of Meru for the year ended 30 June, 2023

flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Meru as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

Procurement, Installation, Testing and Commissioning of Hansard System

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.26,282,380 in respect to acquisition of assets which includes Kshs.9,383,000 on purchase and installation of hansard equipment paid as at 30 June, 2023. The Assembly contracted a company at a contract sum of Kshs.81,935,270, the letter of notification of award was issued on 25 July, 2022, and the acceptance letter by the contractor submitted on 29 July, 2022 and the contract agreement signed on 11 August, 2022 with the works scheduled to be completed on 30 June, 2023. However, as at the time of audit in November, 2023, the works had not been completed although the contractor had requested for an extension through a letter dated 29 May, 2023. The committee on implementation granted for the extension to a further period of twenty-four (24) weeks up to 31 December, 2023. The works are 7% complete and was behind schedule and the contractor was not in a position to complete the works within the stipulated time even after extension of the project period.

In addition, physical verification carried out in July, 2023 revealed that the system server, storage server, audio power amplifier and Ups-10KVA were delivered and an invoice number 140558 raised on 10 February, 2023. However, the invoice issued did not indicate the serial numbers of the said items which made it difficult to confirm whether what was delivered is what was installed in the server room as this could not be traced in the asset register.

Further, it was observed that the two (2) servers in the server room had been left open and accumulated dust even before the works were complete. The machines may not work appropriately once the works are complete.

In the circumstances, the accuracy, propriety and value for money for the hansard system could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Meru Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Ethnic Composition

Review of the staff establishment revealed that the County Assembly of Meru had a staff establishment of eighty-eight (88) staff. However, analysis of the establishment revealed that more than 1/3 of the staff belonged to the dominant ethnic community. This is contrary to Section 7(2) of the National Cohesion Integration Act, 2008.

In the Circumstances, the County Assembly was in breach of the law.

2.0 Employees Earning Below a 1/3 of their Basic Pay

Review of the monthly payrolls provided for audit revealed that the County Assembly of Meru had ten (10) employees earning below a third of their basic salary contrary to Section 19(3) of the Employment Act, 2007.

In the Circumstances, the County Assembly was in breach of the law.

3.0 Irregular Payment to County Assemblies Forum (CAF)

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.631,506,825 in respect to use of goods and services which

includes Kshs.71,637,894 relating to other operating expenses which further includes Kshs.3,200,000 paid to CAF. However, no legal backing was provided to show that the expenditure was a proper charge to public funds.

In the circumstances, the regularity, validity and value for money for the expenditure amount of Kshs.3,200,000 could not be confirmed.

4.0 Irregular Payment of Subscriptions to Society of Clerks at the Table (SOCAT)

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.631,506,825 in respect to use of goods and services which includes Kshs.71,637,894 relating to other operating expenses which further includes Kshs.1,500,000 paid as subscriptions to SOCAT. However, no legal backing was provided to show that the expenditure was a proper charge to public funds.

In the circumstances, the regularity, validity and value for money for the expenditure amount of Kshs.1,500,000 could not be confirmed.

5.0 Irregular Advance Payment for Undelivered Motor Vehicle

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.26,282,380 in respect to acquisition of assets which includes Kshs.9,160,000 relating to purchase of vehicles and other transport equipment. The County Assembly through the State Department of Public Works entered into contract on 10 March, 2021 with CFAO Motors Kenya Limited for the supply and delivery of Toyota Fortuner motor vehicle with a contract effective from 11 May, 2021 for a period of two years at Kshs.9,160,000. The payments were made through voucher numbers AK0439A of Kshs.8,500,000 paid on 15 December, 2022 and AK0439B paid on 22 May, 2023 of Kshs.660,000.

However, as at the time of audit in November, 2023, the vehicle had not been delivered to the County Assembly even after paying the full amount of Kshs.9,160,000 according to the signed contract. It could not therefore be confirmed how the County Assembly will get value for money and whether the vehicle will serve its intended purpose as the contract had expired and the vehicle had not been delivered.

Further, the supplier invoiced the Assembly via proforma invoice dated 8 November, 2022 for payment processing. No plausible explanation was provided on why the County Assembly processed the payment and settled the full amount without vehicle being delivered, inspected and confirmed to be the right vehicle according to the specifications of the user department.

In addition, the invoice dated 8 November, 2022 indicated that the amount due for payment for the delivery of the vehicle was Kshs.9,160,000 and disclosed that the vehicle had arrived at Mombasa Port and was being cleared. However, another letter from the supplier dated 9 November, 2022 was sent stating that a different model was at the

Mombasa Port which was according to the Government regulation requiring all vehicles to be Euro-4 compliant on emission. No corresponding communication was attached showing whether the County Assembly was in agreement or in rejection with the new development and how it affected the initial procurement contract.

In the circumstances, the ownership and value for money for the Kshs.9,160,000 could not be confirmed.

6.0 Irregular Expenditure

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.631,506,825 in respect to use of goods and services which includes Kshs.271,812,046 on domestic travel and subsistence which further includes Kshs.9,590,800 incurred as domestic travel and subsistence for training of members of staff and budgetary committee meeting in Nairobi County. This contravened The National Treasury Circular number 20/2015 of 4 November 2015 on holding the events within County headquarters.

In the Circumstances, the County Assembly was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE.

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Incomplete Fixed Assets Register

During the year under review, the Management did not prepare a fixed asset register in the format prescribed as it lacked identification or serial numbers, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value and identification codes with which assets were tagged.

In the circumstances, it was not possible to confirm existence of effective internal controls to safeguard the County Assembly's assets against misuse, theft or loss.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly of Meru financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 February, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,316,083,088	961,074,283
Proceeds from sale of assets	2	-	88,245
Miscellaneous receipts	3	-	160,000
Total receipts		1,316,083,088	961,322,528
Payments			
Compensation of employees	4	473,047,059	468,005,132
Use of goods and services	5	631,506,825	490,245,086
Transfers to other government entities	6	185,246,824	248,245
Acquisition of assets	7	26,282,380	2,820,000
Total payments		1,316,083,088	961,318,463
Surplus/deficit		-	4,065

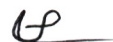
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:



.....

Name: Jacob Kirari

Clerk of the Assembly



.....

Name: Lawrence Gitaari

Chief Finance Officer – County Assembly

ICPAK Member Number: 9200

**Comparative FY means the financial year preceding the current financial year.*

10. Statement of Financial Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	8A	-	4,065
Total cash and cash equivalents		-	4,065
Total financial assets		-	4,065
Represented by			
Fund balance b/fwd.	9	-	49,824
Prior year adjustment	10	-	-49,824
Surplus/(deficit) for the year		-	4,065
Net Financial Position		-	4,065

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:


.....

Name: Jacob Kirari

Clerk of the Assembly


.....

Name: Lawrence Gitaari

Chief Finance Officer – County Assembly

ICPAK Member Number: 9200

11. Statement of Cash Flows for The Period Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,316,083,088	961,074,283
Miscellaneous receipts	3	-	160,000
Total receipts from operating income		1,316,083,088	961,234,283
Payments for operating expenses			
Compensation of employees	4	473,047,059	468,005,132
Use of goods and services	5	631,506,825	490,245,086
Transfers to other government entities	7	185,246,824	248,245
Total payments for operating expenses		1,289,800,708	958,498,863
Net receipts/(payments) from operating activities		26,282,380	2,735,820
Adjusted for:			
Prior year adjustment	10	-4,065	-49,824
Net cash flows from operating activities		26,278,315	2,685,996
Cashflow from investing activities			
Proceeds from sale of assets	2	-	88,245
Acquisition of assets	7	26,282,380	-2,820,000
Net cash flows from investing activities		-	2,731,755
Net increase in cash and cash equivalents		-4,065	-45,759
Cash & cash equivalent at Start of the year		4,065	49,824
Cash & cash equivalent at end of the year		-	4,065

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:

.....
Name: Jacob Kirari
Clerk of the Assembly

.....
Name: Lawrence Gitaari
Chief Finance Officer – County Assembly
ICPAK Member Number 9200

County Government of Meru
Meru County Assembly
Annual Report and Financial Statements for the year ended 30th June 2023

12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,158,437,598	230,214,077	1,388,651,675	1,316,083,088	72,568,587	5.23%
Total	1,158,437,598	230,214,077	1,388,651,675	1,316,083,088	72,568,587	5.23%
Payments						
Compensation of employees	550,885,264	-77,838,185	473,047,079	473,047,059	20	0
Use of goods and services	371,846,902	259,676,020	631,522,922	631,506,825	16,097	0
Transfers to other government entities	180,680,432	4,566,392	185,246,824	185,246,824	-	0
Acquisition of assets	55,025,000	43,809,850	98,834,850	26,282,380	72,552,470	73.41
Total	1,158,437,598	230,214,077	1,388,651,675	1,316,083,088	72,568,587	5.23%
Surplus/ deficit	-	-	-	-	-	-

The underutilization of 73.41% under acquisition of assets was due to uncompleted Hansard installation works by closure of the financial year.

The changes between the original and the final budget was due to reallocations within the budget, bringing on board development funds that had not been utilized in the FY2021/2022 and the introduction of Car Reimbursement to Hon. Members of KSh.152,628,000

The entity financial statements were approved on 26th September 2023 and signed by:

.....
Name: Jacob Kirari
Clerk of the Assembly

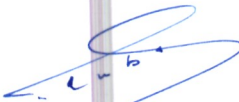
.....
Name: Lawrence Gitaari
Chief Finance Officer – County Assembly
ICPAK Member Number: 9200

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,103,412,598	186,404,227	1,289,816,825	1,289,800,708	16,117	0
Total	1,103,412,598	186,404,227	1,289,816,825	1,289,800,708	16,117	0
Payments						
Compensation of employees	550,885,264	-77,838,185	473,047,079	473,047,059	20	0
Use of goods and services	371,846,902	259,676,020	631,522,922	631,506,825	16,097	0
Transfers to other government entities	180,680,432	4,566,392	185,246,824	185,246,824	-	0
Acquisition of assets	-	-	-	-	-	-
Total	1,103,412,598	186,404,227	1,289,816,825	1,289,800,708	16,117	0
Surplus/ deficit	-	-	-	-	-	-

The changes between the original and the final budget was due to reallocations within the budget, inclusion of FY2021/2022 payables and the introduction of Car Reimbursement to Hon. Members of KSh.152,628,000

The entity financial statements were approved on 26th September 2023 and signed by:

.....

Name: Jacob Kirari
Clerk of the Assembly

.....

Name: Lawrence Gitaari
Chief Finance Officer – County Assembly
ICPAK Member Number: 9200

County Government of Meru
Meru County Assembly
Annual Report and Financial Statements for the year ended 30th June 2023

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	55,025,000	43,809,850	98,834,850	26,282,380	72,552,470	73.41%
Total	55,025,000	43,809,850	98,834,850	26,282,380	72,552,470	73.41%
Payments						
Acquisition of assets	55,025,000	43,809,850	98,834,850	26,282,380	72,552,470	73.41%
Total	55,025,000	48,380,850	98,834,850	26,282,380	72,552,470	73.41%
Surplus/ deficit	-	-	-	-	-	-

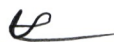
The underutilization of 73.41% under acquisition of assets was due to uncompleted Hansard installation works by closure of the financial year.

The changes between the original and the final budget was due to bringing on board development funds that had not been utilized in the FY2021/2022.

The entity financial statements were approved on 26th September 2023 and signed by:



.....
Name: Jacob Kirari
Clerk of the Assembly



.....
Name: Lawrence Gitaari
Chief Finance Officer – County Assembly
ICPAK Member Number: 9200

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget Utilization Difference
		2023	2023	2023	
	Ksh	Ksh	Ksh	Ksh.	Ksh.
P1 Legislation and Representation					
Compensation to Employees	251,896,797	-15,178,889	236,717,908	236,717,901	0%
Use of Goods and Services	146,710,196	41,882,049	188,592,245	188,592,232	0%
P2 Legislative Oversight					
Compensation to Employees	159,230,915	-75,856,602	83,374,313	83,374,303	0%
Use of Goods and Services	88,000,000	63,853,205	151,853,205	151,853,203	0%
P3 General Admin, Planning & Support					
Compensation to Employees	139,757,552	13,197,306	152,954,858	152,954,855	0%
Use of Goods and Services	342,842,138	147,381,758	490,223,896	490,207,614	0%
Development	40,000,000	44,935,250	84,935,250	12,382,980	85.42%
	1,168,437,598	220,214,077	1,388,651,675	1,316,083,088	5.23%

14. Significant Accounting Policies

The Significant accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the *Meru* County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *county Assembly* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County Assembly* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, there was no cash.

8. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

10. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Assembly* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 4th May 2023 for the period 1st July 2023 to 30 June 2023 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 10* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Transfer From CRF

	Insert Current FY	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	176,000,000	84,000,000
Transfers from the county treasury for Q2	322,000,000	289,000,000
Transfers from the county treasury for Q3	248,000,000	252,000,000
Transfers from the county treasury for Q4	570,083,088	336,074,283
Cumulative amount	1,316,083,088	961,074,283

2. Proceeds From Sale of Assets

	Insert Current FY	2021-2022
	Kshs	Kshs
Receipts from the Sale Plant Machinery and Equipment	-	88,425
Total	-	88,425

3. Miscellaneous Receipts

	Insert Current FY	2021-2022
	Kshs	Kshs
Other receipts (overpayment recovery)	-	160,000
Total	-	160,000

Notes to the Financial Statements

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	232,447,171	201,479,544
Basic wages of temporary employees	32,937,838	47,934,778
Personal allowances paid as part of salary	155,900,465	164,069,724
Personal allowances paid as reimbursements	1,000,000	3,000,000
Pension and other social security contributions	50,761,585	51,521,086
Total	473,047,059	468,005,132

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Notes to The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,750,000	1,249,999
Communication, supplies and services	4,029,010	3,415,000
Domestic travel and subsistence	271,812,046	207,168,086
Foreign travel and subsistence	26,802,451	117,698,800
Printing, advertising and information supplies & services	17,599,763	12,165,000
Rentals of produced assets	-	900,000
Hospitality supplies and services	20,582,176	26,999,994
Insurance costs	43,768,260	37,583,976
Specialized materials and services	967,000	917,000
Office and general supplies and services	10,530,319	7,428,000
Fuel, oil and lubricants	3,499,907	2,000,000
Other operating expenses (<i>Including Bank charges</i>)	71,637,894	70,204,431
Routine maintenance – vehicles and other transport equipment	4,950,000	2,269,800
Routine maintenance – other assets	949,999	245,000
Others (Car Reimbursement)	152,628,000	-
Total	631,506,825	490,245,086

6. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities	-	248,245
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund	185,246,824	-
Total	185,246,824	248,245

Transfers to other County Assembly Entities entails Ksh.130,000,000 to Meru County Assembly of Meru MCA Car Loan and Mortgage fund and Ksh.55,246,824 to Meru County Assembly Staff Car Loan and Mortgage Fund.

7. Acquisition Of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Refurbishment of buildings	2,999,980	-
Purchase of vehicles and other transport equipment	9,160,000	2,020,000
Purchase of office furniture and general equipment	999,800	-
Purchase of computers, printers and other ICT equipment	3,039,600	800,000
Purchase and installation of Hansard Equipment	9,383,000	-
Purchase of software and website upgrading	700,000	-
Total acquisition of non- financial assets	26,282,380	2,820,000
Total acquisition of assets	26,282,380	2,820,000

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Notes to The Financial Statements (Continued)

8. Cash and Bank Balances

Bank Balances

Name of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc.	2022-2023	2021-2022
			Kshs	Kshs
CBK- Meru County Assembly	1000194677	Recurrent	-	4,065
Total			-	4,065

9. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Equity Bank -0140261449618	-	8,387
CBK- 1000194677	4,065	41,437
Total	4,065	49,824

10. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative 2021-2022
Description of The Error	Kshs	Kshs	Kshs
Meru County Assembly- CBK 1000194677	4,065	-4,065	-

All balances at the closure of financial year are remitted back to the county CRF account and cannot be accessed unless included in the new budget. However, county Assemblies have ceilings which deter them from including the unspent balances in the subsequent financial year hence forfeiting the same to the county executive. This means the county Assembly starts at zero balance every beginning of the year.

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Notes to The Financial Statements (Continued)

Other Disclosures

1. Revolving fund accounts

Name of Bank, Account Name & Currency	Account Number	2022-2023	2021-2022
		Kshs	Kshs
Equity bank- Meru County Assembly Staff Mortgage	0140267706704	165,260	720,709
Family bank- County Assembly of Meru, MCA Mortgage	063000061872	8,001,711	5,494,753
Family bank- County Assembly of Meru, MCA Mortgage	063000066244	-	110,000,000
Family bank- County Assembly of Meru, MCA Mortgage	063000066486		49,500,000
Family bank- County Assembly of Meru, Staff Mortgage	063000069534	12,668,374.	-
Total		20,835,345	165,715,462

2. Pending staff payables

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Ksh.	Ksh.	Ksh.	Ksh.
June 2022 Salaries	27,363,306	-	27,363,306	-
Total	27,363,306	-	27,363,306	-

3. Related Party Disclosures

Related party transactions:

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	201,865,257	270,998,957
Key Management Compensation (Clerk and Heads of departments)	18,766,565	17,077,200
Total Compensation to Key Management	220,631,822	288,076,157
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	185,246,824	-
Total Transfers to related parties	185,246,824	-
<u>Transfers from related parties</u>		
Transfers from the CRF	1,316,083,088	961,074,283
Total Transfers from related parties	1,316,083,088	961,074,283

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16. Progress on Follow on Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Variances in the financial statements		Resolved	
2	Variances in the expenditure on staff medical insurance cover		Resolved	
1	Non-compliance with ethnic composition		Not resolved	
2	Non-compliance with fiscal responsibility on wages and benefits		Not Resolved	
3.1	Unsupported domestic travel and subsistence		Resolved	
3.2	Unsupported out of station committee		Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	meetings expenditure			
3.3	Unsupported expenditure on training to members of staff		Resolved	
3.4	Irregular out of station committee meetings		Resolved	
4.1	Lack of Pre and post inspection reports for motor vehicle repairs		Resolved	
4.2	Non-adherence to procurement procedures in acquisition of motor vehicle repairs services		Resolved	
5	Non-maintenance of fuel register		Resolved	
6	Use of manual payroll		Resolved	

County Government of Meru

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7	Irregular payment of annual subscription to County Assemblies Forum (CAF)		Not Resolved	
8	Failure to keep proper stores records		Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


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Clerk of the County Assembly

Date 26th September 2023

Annex 1 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	12,495,000	-	-	-	12,495,000
Transport equipment	34,863,082	-	-	-	34,863,082
Office equipment, furniture and fittings	35,082,060	999,800	-	-	36,081,860
ICT Equipment	17,783,700	3,739,600	-	-	21,523,300
Buildings and structures	162,467,216	2,999,980	-	-	165,467,196
Equipment and Machinery	6,038,100	5,975,000	-	-	12,013,100
Research Design and Supervision	4,508,662	-	-	-	4,508,662
Total	273,237,820	12,834,612	-	-	286,952,200

The above summary of non-current assets does not include the value of land and building prior to reestablishment of the County Assembly of Meru. The Transition Authority has not finished the transition process to grant ownership or value of the same.

During the year, we incurred an expenditure of Ksh.9,160,000 for purchase of motor vehicle which has not been included in the Asset Register as it has not been delivered. The delay has been occasioned by depreciation of Kenya shilling against the dollar hence varying the price upwards.